

Commitment Items

Name of Agency Contact: Norma J. Dawkins
Contact Phone Number: 803-832-8238
Contact E-mail Address: ndawkins@osa.sc.gov
Link to fees:

	Agency Code	Agency Name (or Acronym)	Fund Number	Fund Title	Commitment Item	Commitment Item Title	Enabling Statute or Proviso	Purpose of Fund/Commitment Item	Program or Activity Supported by Revenue	Carry Forward Authority (Statute or Proviso)	Detail of How Revenue is Generated. Fees, Fines, Assessments, Charges, etc. amount(s). Identify who pays the fee, fine charge, etc.	FY 2015-16 Actual Revenue	FY 2016-17 Estimated Revenue	FY 2017-18 Projected Revenue
1	F270	SFAA - AUDITOR'S OFFICE	30350000	OPERATING REVENUE	4890070000	OTHR REIMB-ST AGENCY	Section 105.1 of the 2016-17 Appropriations Act Section 11-7-60 SC Code of Laws	Audit of State's basic financial statements annually	Audits Program	Section 105.1 of the 2016-17 Appropriations Act	Each State agency remits an amount representing its equitable portion of exepnse to contract with CPA firm to conduct a portion of the State's Comprehensive Annual Financial Report & the State's Schedule of Expenditures of Federal Awards. Each State agency's equitable portion of expense is determined by a schedule developed by the Director of State Audits.	\$934,968	\$944,850	\$965,000
2	F270	SFAA - AUDITOR'S OFFICE	37190000	COURT AUDITS REV	4220010000	COURT FINE	Section 105.4 of the 2016-17 Appropriations Act Section 11-7-25 SC Code of Laws	To report whether monetary penalties imposed by general sessions, municipal & magistrate courts are properly collected & remitted to the State	Audits Program	Section 105.4 of the 2016-17 Appropriations Act	The State Treasurer is authorized to transfer the first \$10,900 received from the General Sessions Court, the first \$136,600 received from the Magistrate Court, and the first \$102,500 received from the Municipal Court to the State Auditor's Office to fund these audits.	\$250,000	\$250,000	\$250,000
3	F270	SFAA - AUDITOR'S OFFICE	37K20000	MED ASST AUD PROG	4290010000	MEDICAID PROG REIMB	Section 33.3 & Section 105.2 FY 2016-17 Appropriations Act	Audit of cost reports filed by institutional providers of Medicaid services	Audits Program	Section 105.2 of the 2016-17 Appropriations Act	The Office of the State Auditor bills DHHS monthly for 50% of the cost of the Medicaid Assistance Audit Program.	\$778,079	\$900,000	\$850,000

Agency Funds
Cash Balances and Expenditures

Name of Agency Contact: Norma J. Dawkins
Contact Phone Number: 803-832-8238
Contact E-mail Address: ndawkins@osa.sc.gov

Agency Code	Agency Name (or Acronym)	Fund Number	Fund Title	FY 2015-16 Year End Cash Balance	FY 2015-16 Total Expenditures from Fund	Cash Balance as a % of Expenditures	Describe in detail why the agency needs to carry forward a balance greater than one-sixth (16.5% = 60 days) of the funds identified as total expenditures for the prior fiscal year
1 F270	SFAA - AUDITOR'S OFFICE	30350000	OPERATING REVENUE	\$0	\$934,968	0.00%	NONE
2 F270	SFAA - AUDITOR'S OFFICE	37190000	COURT AUDITS REV	\$338,352	\$143,895	235.14%	It is difficult to hire contract CPA firms with the expertise to perform these particular audits.
3 F270	SFAA - AUDITOR'S OFFICE	37K20000	MED ASST AUD PROG	\$284,770	\$728,400	39.10%	The contract with DHHS is renewed each fiscal year. Until the contract is approved, DHHS does not process the reimbursement payments. The first payment from DHHS is sometimes made in excess of 60 days after the beginning of the fiscal year. Therefore, OSA operates in a deficit each year until the revenue is adequate to cover the expenses.
4 F270	SFAA - AUDITOR'S OFFICE	39580000	SALE OF ASSETS	\$385	\$0	NA	NONE